

Information for On-supply customers

To help provide a funding base for the Queensland Ambulance Service, the *Community Ambulance Cover Act 2003* (the Act) imposes a levy on the system of supply and sale of electricity in Queensland. The funding secured by the collection of this levy means that every Queensland resident is automatically covered for ambulance services anywhere in Australia.

When is the levy payable?

The levy is payable on the supply of electricity to a building or part of a building in Queensland that is wired for the supply of electricity and is used, or available to be used, solely:

- as a single self-contained place of residence
- as a single place of business
- to conduct a single undertaking or enterprise or other single activity, other than a business, or
- a combination of all of the above.

The levy is payable on each on-supply arrangement within a building.

What is an on-supply arrangement?

An on-supply arrangement exists where a person buys electricity for a building from an electricity retailer and has the facility to on-supply the electricity to separate places of business or residence in the building. The person who further supplies electricity is called an 'on-supplier'. There is an on-supply arrangement in respect of each separate place of business or residence regardless of whether electricity is actually consumed there.

Examples of on-supply arrangements

Example 1

The centre manager for a shopping centre purchases electricity from their retailer and on-supplies the electricity to 25 separate shops in the shopping centre. There are 25 on-supply arrangements.

Example 2

Three adjoining shops are operated by the same person. One is a newsagent, another is a furniture store and the other is a delicatessen. The three shops are three separate places of businesses are liable for three levies.

Example 3

Two coffee shops operate under the same name but at different ends of a shopping centre. There are two separate places of business, with two levies payable.

Example 4

A unit in a residential block is used both as a residence and as a place of business. It is liable for one levy.

How does the levy apply to me?

Your on-supplier must pay a levy to their electricity retailer for each place of residence or business that they supply electricity to. If you are an owner or occupier of one of these separate places of residence or business, your on-supplier is entitled to recover the amount of the levy back from you. However, an on-supplier may only recover amounts of the levy from you for the time you occupy the place of residence or business.

On-suppliers are also responsible for processing exemptions from the levy. If you believe you may be entitled to an exemption, please visit www.ambulancecover.qld.gov.au.

Am I entitled to an exemption?

Exemptions from the levy are available for:

- the principal place of residence (home) of Pension Concession Card holders, Queensland Government Seniors Card holders and Department of Veterans Affairs Gold Card holders provided they meet living arrangements criteria
- a building or separate part of a building used as a farming shed for primary production
- a building or part of a building used by Commonwealth, State or local government organisations for providing core government services or as public infrastructure
- a place of business or residence where the on-supplier is the Commonwealth
- premises used by religious bodies or other institutions conducting certain public benefit type activities

If you think you are entitled to one of the above exemptions from the levy, you must complete the relevant exemption form and send it to your on-supplier. The forms are available at www.ambulancecover.qld.gov.au

Further Information

- Visit www.ambulancecover.qld.gov.au
- Contact your on-supplier using the details shown on your electricity statement.

If you believe the application of the levy to your electricity account is incorrect, please call your electricity retailer on the number shown on your electricity statement.